

2013 DRAFTING REQUEST

Bill

Received: **5/9/2013** Received By: **jkreye**
Wanted: **As time permits** Same as LRB:
For: **Dean Kaufert (608) 266-5719** By/Representing: **adam**
May Contact: Drafter: **jkreye**
Subject: **Tax, Other - miscellaneous** Addl. Drafters:
Extra Copies:

Submit via email: **YES**
Requester's email: **Rep.Kaufert@legis.wisconsin.gov**
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Private ambulance services; refund offset program

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 5/10/2013	jdyer 5/15/2013	rschluet 5/16/2013	_____			
/1	jkreye 5/16/2013			_____	srose 5/16/2013		State S&L
/2	jkreye 6/5/2013	jdyer 5/16/2013	jmurphy 5/16/2013	_____	sbasford 5/16/2013		State S&L
/3		jdyer	phenry	_____	sbasford	lparisi	State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
		6/5/2013	6/6/2013	_____	6/6/2013	8/9/2013	S&L

FE Sent For:

at into
8/23/13

<END>

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/1	jkreye 5/16/2013	3 6/5 jkd	ph ph		srose 5/16/2013		State S&L
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/1		<i>2 5/16 jld</i>	<i>jsm 5/16</i>	<i>self</i>	srose 5/16/2013		State S&L

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/?	jkreye	1 5/15 jld	5/13	5/13			

FE Sent For:

<END>

5-9/3

redraft Adam from Kaufert's office

2007 LRB 2420/P1

retolfs - ambulance services

county or municipality on behalf of
contractors

2013 BILL

2007 SENATE BILL 373

Keep

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5-10-13

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January 4, 2008 - Introduced by Senators JAUCH, ERPENBACH, HARSDORF, OLSEN, COWLES and GROTHMAN, cosponsored by Representatives RHOADES, BIES, MURSAU, DAVIS, LEMAHIEU, ALBERS, PETROWSKI, LOTHIAN, HAHN, STRACHOTA and TOWNSEND. Referred to Committee on Tax Fairness and Family Prosperity.

- 1 AN ACT *to amend* 20.566 (1) (h), 71.55 (1), 71.61 (1), 71.75 (1), 71.75 (9), 71.80
- 2 (3), 71.80 (3m) (a), 71.80 (3m) (b) 2., 71.88 (1) (a), 73.03 (52) and 73.03 (52m);
- 3 *to repeal and recreate* 343.14 (1); and *to create* 71.936 of the statutes;
- 4 **relating to:** setoffs against tax refunds for debts related to providing
- 5 ambulance services. ✓

Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20 ✓ to a county or municipality, and if the debt has been reduced to a judgment ✓ or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) ✓ so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, ambulance service providers may also certify to ✓ DOR for collection debts related to providing ambulance services to individuals in this state.

For further information see the ✓ ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SENATE BILL 373

SECTION 1

1 SECTION 1. 20.566 (1) (h) of the statutes, as affected by 2007 Wisconsin Act 20,

2 is amended to read:

3 20.566 (1) (h) *Debt collection*. From moneys received from the collection of
4 debts owed to state agencies under ss. 71.93 and 565.30 (5), from the collection of
5 unpaid fines, forfeitures, costs, fees, surcharges, and restitution payments under s.
6 565.30 (5r) (b), from the collection of fees under s. 73.03 (52) and (52n), and from
7 moneys received from the collection of debts owed to municipalities and counties
8 under s. 71.935, and from moneys received from the collection of debts owed to
9 ambulance service providers under s. 71.936, the amounts in the schedule to pay the
10 administrative expenses of the department of revenue for the collection of those
11 debts, fines, forfeitures, costs, surcharges, fees, and restitution payments.
12 Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered
13 balance of this appropriation account lapses to the general fund.

14 SECTION 2. 71.55 (1) of the statutes is amended to read:

15 71.55 (1) APPLICATION OF CREDIT AGAINST ANY LIABILITY. The amount of any claim
16 otherwise payable under this subchapter may be applied by the department of
17 revenue against any amount certified to the department under s. 71.93 or 71.935,
18 or 71.936 or may be credited under s. 71.80 (3) or (3m).

19 SECTION 3. 71.61 (1) of the statutes is amended to read:

20 71.61 (1) DEPARTMENT MAY APPLY CREDIT AGAINST ANY TAX LIABILITY. The amount
21 of any claim otherwise payable under this subchapter may be applied by the
22 department against any amount certified to the department under s. 71.93 or
23 71.935, or 71.936 or may be credited under s. 71.80 (3) or (3m).

24 SECTION 4. 71.75 (1) of the statutes is amended to read:

Insert 2-23

SENATE BILL 373

1 71.75 (1) Except as provided in ss. 49.855, 71.77 (5) and (7) (b) ~~and~~, 71.935, and
2 71.936✓, the provisions for refunds and credits provided in this section shall be the
3 only method for the filing and review of claims for refund of income and surtaxes, and
4 no person may bring any action or proceeding for the recovery of such taxes other
5 than as provided in this section.

6 **SECTION 5.** 71.75 (9) [✓]~~x~~ of the statutes is amended to read:

7 71.75 (9) All refunds under this chapter are subject to attachment under ss.
8 49.855, 71.93 ~~and~~, 71.935, and 71.936✓.

9 **SECTION 6.** 71.80 (3) [✓]~~x~~ of the statutes is amended to read:

10 71.80 (3) CREDITING OF OVERPAYMENTS ON INDIVIDUAL OR SEPARATE RETURNS. In
11 the case of any overpayment, refundable credit or refund on an individual or separate
12 return, the department, within the applicable period of limitations, may credit the
13 amount of overpayment, refundable credit or refund including any interest allowed,
14 against any liability in respect to any tax collected by the department, a debt under
15 s. 71.93 ~~or~~, 71.935, or 71.936✓, or a certification under s. 49.855 on the part of the
16 person who made the overpayment or received the refundable credit or the refund
17 and shall refund any balance to the person. The department shall presume that the
18 overpayment, refundable credit or refund is nonmarital property of the filer. Within
19 2 years after the crediting, the spouse or former spouse of the person filing the return
20 may file a claim for a refund of amounts credited by the department if the spouse or
21 former spouse shows by clear and convincing evidence that all or part of the state tax
22 overpayment, refundable credit or refund was nonmarital property of the
23 nonobligated spouse.

24 **SECTION 7.** 71.80 (3m) (a) [✓]~~x~~ of the statutes is amended to read:

SENATE BILL 373

SECTION 7

1 71.80 (3m) (a) Against any liability of either spouse or both spouses in respect
2 to an amount owed the department, a certification under s. 49.855 that is subject to
3 s. 766.55 (2) (b) or a debt under s. 71.93 ~~or~~ 71.935, or 71.936 that is subject to s. 766.55
4 (2) (b) and that was incurred during marriage by a spouse after December 31, 1985,
5 or after both spouses are domiciled in this state, whichever is later, except as
6 provided in s. 71.10 (6) (a) and (b) and (6m).

7 **SECTION 8.** 71.80 (3m) (b) 2. of the statutes is amended to read:

8 71.80 (3m) (b) 2. In respect to a debt under s. 71.93 ~~or~~ 71.935, or 71.936 or a
9 certification under s. 49.855 if that debt or certification is not subject to s. 766.55 (2)
10 (b).

11 **SECTION 9.** 71.88 (1) (a) ~~of~~ of the statutes is amended to read:

12 71.88 (1) (a) *Contested assessments and claims for refund.* Except for refunds
13 set off under s. 71.93 in respect to which appeal is to the agency to which the debt is
14 owed, except for refunds set off under s. 71.935 in respect to which an appeal is held
15 under procedures that the department of revenue establishes, except for refunds set
16 off under s. 71.936 in respect to which appeal is to the ambulance service provider
17 to which the debt is owed, and except for refunds set off under s. 49.855 in respect
18 to which a hearing is held before the circuit court, any person feeling aggrieved by
19 a notice of additional assessment, refund, or notice of denial of refund may, within
20 60 days after receipt of the notice, petition the department of revenue for
21 redetermination. A petition or an appeal by one spouse is a petition or an appeal by
22 both spouses. The department shall make a redetermination on the petition within
23 6 months after it is filed.

24 **SECTION 10.** 71.936 ~~of~~ of the statutes is created to read:

25 **71.936 Setoffs for ambulance service providers.** (1) In this section:

SENATE BILL 373

1 (a) "Ambulance service provider" means an ambulance service provider, as
 2 defined in s. ~~146.50~~ ^{256.01 (3)} (1) (c), that is licensed under s. ~~146.50~~ ^{256.15} (2) or (5). *insert 5-3B*

3 (b) "Debt" means ~~any amount~~ incurred by an individual for transporting that
 4 individual to or from a facility or institution that provides health services.

5 (c) "Debtor" means an individual who owes a debt to an ambulance service
 6 provider.

7 (d) "Department" means the department of revenue.

8 (e) "Refund" has the meaning given under s. 71.93 (1) (d).

9 (2) An ambulance service provider may certify to the department any debt
 10 owed to it. Not later than 5 days after certification, the ambulance service provider
 11 shall notify the debtor in writing of its certification of the debt to the department, of
 12 the basis of the certification, and of the debtor's right to appeal. At the time of
 13 certification, the ambulance service provider shall furnish to the department the
 14 name and social security number of each individual debtor.

15 (3) If the debt remains uncollected, the department shall set off the debt
 16 against any refund that is owed to the debtor ^{all other} after the setoffs under ss. 71.93 and
 17 71.935. Any legal action contesting a setoff shall be brought against the ambulance
 18 service provider that certified the debt under sub. (2).

19 (4) Within 30 days after the end of each calendar quarter, the department shall
 20 settle with each ambulance service provider for the amounts set off against certified
 21 debts for the ambulance service provider during that calendar quarter.

22 (5) Each debtor shall be charged for administration expenses and the amounts
 23 charged shall be credited to the appropriation account under s. 20.566 (1) (h). The
 24 department may set off amounts charged to the debtor under this subsection against
 25 any refund owed to the debtor, in the manner provided in sub. (3). Annually on or

, and 73.03 (52), (52m), and (52n)

SENATE BILL 373

6-3 ✓
1 before November 1, the department shall review its costs incurred during the
2 previous fiscal year in administering setoffs under this section and shall adjust its
3 subsequent charges to each debtor to reflect that experience.

4 ~~SECTION 11. 73.03 (52) of the statutes is amended to read:~~

5 ~~73.03 (52) To enter into agreements with the Internal Revenue Service that~~
6 ~~provide for offsetting state tax refunds against federal tax obligations; and to charge~~
7 ~~a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds~~
8 ~~against state tax obligations, if the agreements provide that setoffs under ss. 71.93~~
9 ~~and, 71.935, and 71.936 occur before the setoffs under those agreements.~~

10 ~~SECTION 12. 73.03 (52m) of the statutes is amended to read:~~

11 ~~73.03 (52m) To enter into agreements with other states that provide for~~
12 ~~offsetting state tax refunds against tax obligations of other states and offsetting tax~~
13 ~~refunds of other states against state tax obligations, if the agreements provide that~~
14 ~~setoffs under ss. 71.93 and, 71.935, and 71.936 occur before the setoffs under those~~
15 ~~agreements.~~

16 ~~SECTION 13. 343.14 (1) of the statutes, as affected by 2007 Wisconsin Act 20,~~
17 ~~is repealed and recreated to read:~~

18 ~~343.14 (1) Every application to the department for a license or identification~~
19 ~~card or for renewal thereof shall be made upon the appropriate form furnished by the~~
20 ~~department and shall be accompanied by all required fees. Names, addresses,~~
21 ~~license numbers, and social security numbers obtained by the department under this~~
22 ~~subsection shall be provided to the department of revenue for the purpose of~~
23 ~~administering ss. 71.93, 71.935, and 71.936 and state taxes.~~

24 ~~SECTION 14. Effective dates. This act takes effect on the day after publication,~~
25 ~~except as follows:~~

6-23 ✓

SENATE BILL 373

1 (1) The treatment of section 343.14 (1) of the statutes takes effect on January
2 1, 2008.

3 (END)

d-note
↓

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2353/4dn

JK:.....
↑
jld

Representative Kaufert: ✓

This draft is based on 2007 Senate Bill 373, ✓ as amended by Senate Amendment 1.
Senate Amendment 1 to 2007 Senate Bill 373 incorporates changes recommended by
DOR. ✓

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

LPS -
inserts
out of
order

2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2353/?ins
JK:.....

Insert 2 - 23

1 SECTION 1. 71.61 (1)^x of the statutes is amended to read:

2 71.61 (1) DEPARTMENT MAY APPLY CREDIT AGAINST ANY TAX LIABILITY. The amount
3 of any claim otherwise payable under ss. 71.57 to 71.61 may be applied by the
4 department against any amount certified to the department under s. 71.93 [✓] or,
5 71.935, [✓] or 71.936[✓] or may be credited under s. 71.80 (3) or (3m).

History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1995 a. 27; 2009 a. 28.

Insert 6 - 23

6 SECTION 2. 343.14 (1)^x of the statutes is amended to read:

7 343.14 (1) Every application to the department for a license or identification
8 card or for renewal thereof shall be made upon the appropriate form furnished by the
9 department and shall be accompanied by all required fees. Names, addresses,
10 license numbers, and social security numbers obtained by the department under this
11 subsection shall be provided to the department of revenue for the purpose of
12 administering ss. 71.93 [✓] and, 71.935[✓], and 71.936[✓] and state taxes.

History: 1977 c. 29 s. 1654 (7) (a), (e); 1977 c. 124, 360, 447; 1979 c. 306; 1981 c. 20 s. 1848r; 1985 a. 227; 1987 a. 27; 1987 a. 403 s. 256; 1989 a. 105, 294, 298, 359;
1991 a. 269; 1993 a. 363; 1995 a. 113; 1997 a. 27, 119, 191; 1999 a. 9, 80, 88; 2001 a. 93; 2003 a. 33; 2005 a. 25, 59, 126; 2007 a. 20 ss. 3242 to 3254, 9121 (6) (a); 2009 a.
180; 2011 a. 23, 32.

(end ins 6-23)

**SENATE AMENDMENT 1,
TO 2007 SENATE BILL 373**

February 20, 2008 – Offered by COMMITTEE ON TAX FAIRNESS AND FAMILY PROSPERITY.

At the locations indicated, amend the bill as follows:

1. Page 5, line 3: delete "any amount" and substitute "an amount of at least \$20 owed to an ambulance service provider that is² *Insert 5-3A*
2. Page 5, line 3: after "for" insert "providing emergency services, as defined under 42 CFR 438.114 (a), to the individual and for² *Insert 5-3B*
3. Page 5, line 10: delete the material beginning with "Not" and ending with "appeal" on line 12 and substitute "At least 30 days[✓] prior to certification, the ambulance service provider shall send the debtor a notice of the ambulance service provider's intent to certify the debt to the department.[✓] Prior to certification, the debt must be reduced to a judgment or the ambulance service provider must provide the debtor reasonable notice and an opportunity to be heard with regard to the debt² *Insert A 5-12*
4. Page 5, line 16: delete "after the" and substitute "after all other²

1 **5.** Page 5, line 16: delete "and" and substitute ", 71.935, and 73.03 (52), (52m),
2 and (52n)".

3 **6.** Page 5, line 17: delete "71.935".

4 **7.** Page 6, line 4: delete lines 4 to 15 and substitute:

5 **(6)** Any ambulance service provider wishing to certify debts to the department
6 shall enter into a written agreement with the department prior to any certification
7 of debt. The debt of an indigent debtor may not be certified. Any certification of debts
8 by an ambulance service provider or changes to certified debts shall be in a manner
9 and form prescribed by the department. The secretary of revenue shall be the final
10 authority in the resolution of any disputes with an ambulance service provider with
11 regard to the certification of debts. If a refund or disbursement is adjusted after a
12 setoff, the department may readjust any erroneous settlement with a certifying
13 ambulance service provider. ✓

14 (END)

Insert 6-3

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2353/1dn
JK:jld:rs

May 15, 2013

Representative Kaufert:

This draft is based on 2007 Senate Bill 373, as amended by Senate Amendment 1. Senate Amendment 1 to 2007 Senate Bill 373 incorporates changes recommended by DOR.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-2353/1

JK:jld:rs

PMR

2013 BILL

in 2-16-13

due Friday 2-17

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Ref
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- 1 **AN ACT** to amend 20.566 (1) (h), 71.55 (1), 71.61 (1), 71.75 (1), 71.75 (9), 71.80
2 (3), 71.80 (3m) (a), 71.80 (3m) (b) 2., 71.88 (1) (a) and 343.14 (1); and **to create**
3 71.936 of the statutes; **relating to:** setoffs against tax refunds for debts related
4 to providing ambulance services.

Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20 to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, ambulance service providers may also certify to DOR for collection debts related to providing ambulance services to individuals in this state.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 5 **SECTION 1.** 20.566 (1) (h) of the statutes is amended to read:

BILL

SECTION 1

1 20.566 (1) (h) *Debt collection.* From moneys received from the collection of
2 debts owed to state agencies under ss. 71.93 and 565.30 (5), from the collection of
3 unpaid fines, forfeitures, costs, fees, surcharges, and restitution payments under s.
4 565.30 (5r)(b), from the collection of fees under s. 73.03 (52) and (52n), and from
5 moneys received from the collection of debts owed to municipalities and counties
6 under s. 71.935, and from moneys received from the collection of debts owed to
7 ambulance service providers under s. 71.936, the amounts in the schedule to pay the
8 administrative expenses of the department of revenue for the collection of those
9 debts, fines, forfeitures, costs, surcharges, fees, and restitution payments.
10 Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered
11 balance of this appropriation account lapses to the general fund.

12 **SECTION 2.** 71.55 (1) of the statutes is amended to read:

13 71.55 (1) APPLICATION OF CREDIT AGAINST ANY LIABILITY. The amount of any claim
14 otherwise payable under this subchapter may be applied by the department of
15 revenue against any amount certified to the department under s. 71.93 or, 71.935,
16 or 71.936 or may be credited under s. 71.80 (3) or (3m).

17 **SECTION 3.** 71.61 (1) of the statutes is amended to read:

18 71.61 (1) DEPARTMENT MAY APPLY CREDIT AGAINST ANY TAX LIABILITY. The amount
19 of any claim otherwise payable under ss. 71.57 to 71.61 may be applied by the
20 department against any amount certified to the department under s. 71.93 or,
21 71.935, or 71.936 or may be credited under s. 71.80 (3) or (3m).

22 **SECTION 4.** 71.75 (1) of the statutes is amended to read:

23 71.75 (1) Except as provided in ss. 49.855, 71.77 (5) and (7) (b) and, 71.935, and
24 71.936, the provisions for refunds and credits provided in this section shall be the
25 only method for the filing and review of claims for refund of income and surtaxes, and

BILL

no person may bring any action or proceeding for the recovery of such taxes other than as provided in this section.

SECTION 5. 71.75 (9) of the statutes is amended to read:

71.75 (9) All refunds under this chapter are subject to attachment under ss. 49.855, 71.93 and, 71.935, and 71.936.

SECTION 6. 71.80 (3) of the statutes is amended to read:

71.80 (3) CREDITING OF OVERPAYMENTS ON INDIVIDUAL OR SEPARATE RETURNS. In the case of any overpayment, refundable credit or refund on an individual or separate return, the department, within the applicable period of limitations, may credit the amount of overpayment, refundable credit or refund including any interest allowed, against any liability in respect to any tax collected by the department, a debt under s. 71.93 or, 71.935, or 71.936, or a certification under s. 49.855 on the part of the person who made the overpayment or received the refundable credit or the refund and shall refund any balance to the person. The department shall presume that the overpayment, refundable credit or refund is nonmarital property of the filer. Within 2 years after the crediting, the spouse or former spouse of the person filing the return may file a claim for a refund of amounts credited by the department if the spouse or former spouse shows by clear and convincing evidence that all or part of the state tax overpayment, refundable credit or refund was nonmarital property of the nonobligated spouse.

SECTION 7. 71.80 (3m) (a) of the statutes is amended to read:

71.80 (3m) (a) Against any liability of either spouse or both spouses in respect to an amount owed the department, a certification under s. 49.855 that is subject to s. 766.55 (2) (b) or a debt under s. 71.93 or, 71.935, or 71.936 that is subject to s. 766.55 (2) (b) and that was incurred during marriage by a spouse after December 31, 1985,

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1 defined under 42 CFR 438.114 (a), to the individual and for transporting that
2 individual to or from a facility or institution that provides health services.

3 (c) "Debtor" means an individual who owes a debt to an ambulance service
4 provider.

5 (d) "Department" means the department of revenue.

6 (e) "Refund" has the meaning given under s. 71.93 (1) (d).

7 (2) An ambulance service provider may certify to the department any debt
8 owed to it. At least 30 days prior to certification, the ambulance service provider
9 shall send the debtor a notice of the ambulance service provider's intent to certify the
10 debt to the department. Prior to certification, the debt must be reduced to a judgment
11 or the ambulance service provider must provide the debtor reasonable notice and an
12 opportunity to be heard with regard to the debt. At the time of certification, the
13 ambulance service provider shall furnish to the department the name and social
14 security number of each individual debtor.

15 (3) If the debt remains uncollected, the department shall set off the debt
16 against any refund that is owed to the debtor after all other setoffs under ss. 71.93,
17 71.935, and 73.03 (52), (52m), and (52n). Any legal action contesting a setoff shall
18 be brought against the ambulance service provider that certified the debt under sub.
19 (2).

20 (4) Within 30 days after the end of each calendar quarter, the department shall
21 settle with each ambulance service provider for the amounts set off against certified
22 debts for the ambulance service provider during that calendar quarter.

23 (5) Each debtor shall be charged for administration expenses and the amounts
24 charged shall be credited to the appropriation account under s. 20.566 (1) (h). The
25 department may set off amounts charged to the debtor under this subsection against

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SECTION 7

1 or after both spouses are domiciled in this state, whichever is later, except as
2 provided in s. 71.10 (6) (a) and (b) and (6m).

3 **SECTION 8.** 71.80 (3m) (b) 2. of the statutes is amended to read:

4 **71.80 (3m) (b) 2.** In respect to a debt under s. 71.93 ~~or, 71.935, or 71.936~~ or a
5 certification under s. 49.855 if that debt or certification is not subject to s. 766.55 (2)
6 (b).

7 **SECTION 9.** 71.88 (1) (a) of the statutes is amended to read:

8 **71.88 (1) (a)** *Contested assessments and claims for refund.* Except for refunds
9 set off under s. 71.93 in respect to which appeal is to the agency to which the debt is
10 owed, except for refunds set off under s. 71.935 in respect to which an appeal is held
11 under procedures that the department of revenue establishes, except for refunds set
12 off under s. 71.936 in respect to which appeal is to the ambulance service provider
13 to which the debt is owed, and except for refunds set off under s. 49.855 in respect
14 to which a hearing is held before the circuit court, any person feeling aggrieved by
15 a notice of additional assessment, refund, or notice of denial of refund may, within
16 60 days after receipt of the notice, petition the department of revenue for
17 redetermination. A petition or an appeal by one spouse is a petition or an appeal by
18 both spouses. The department shall make a redetermination on the petition within
19 6 months after it is filed.

20 **SECTION 10.** 71.936 of the statutes is created to read:

21 **71.936 Setoffs for ambulance service providers.** (1) In this section:

22 (a) "Ambulance service provider" means an ambulance service provider, as
23 defined in s. 256.01 (3), that is licensed under s. 256.15 (2) or (5).

24 (b) "Debt" means an amount of at least \$20 owed to an ambulance service
25 provider that is incurred by an individual for providing emergency services, as

BILL

SECTION 10

1 any refund owed to the debtor, in the manner provided in sub. (3). Annually on or
2 before November 1, the department shall review its costs incurred during the
3 previous fiscal year in administering setoffs under this section and shall adjust its
4 subsequent charges to each debtor to reflect that experience.

5 (6) Any ambulance service provider wishing to certify debts to the department
6 shall enter into a written agreement with the department prior to any certification
7 of debt. The debt of an indigent debtor may not be certified. Any certification of debts
8 by an ambulance service provider or changes to certified debts shall be in a manner
9 and form prescribed by the department. The secretary of revenue shall be the final
10 authority in the resolution of any disputes with an ambulance service provider with
11 regard to the certification of debts. If a refund or disbursement is adjusted after a
12 setoff, the department may readjust any erroneous settlement with a certifying
13 ambulance service provider.

14 **SECTION 11.** 343.14 (1) of the statutes is amended to read:

15 343.14 (1) Every application to the department for a license or identification
16 card or for renewal thereof shall be made upon the appropriate form furnished by the
17 department and shall be accompanied by all required fees. Names, addresses,
18 license numbers, and social security numbers obtained by the department under this
19 subsection shall be provided to the department of revenue for the purpose of
20 administering ss. 71.93 and, 71.935, and 71.936 and state taxes.

21 (END)

Insert A

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

PWF

- 1 AN ACT *to renumber* 71.935 (4); *to amend* 71.935 (1) (a); and *to create* 71.935
2 (4) (b) of the statutes; **relating to:** setoffs against tax refunds for debts related
3 to providing ambulance services.

Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20[✓] to a county or municipality, and if the debt has been reduced to a judgment[✓] or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR)[✓] so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, counties and municipalities may also certify to DOR for collection debts owed to an ambulance service operating pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county.[✓]

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 4 SECTION 1. 71.935 (1) (a) of the statutes is amended to read:



1 71.935 (1) (a) "Debt" means a parking citation of at least \$20 that is unpaid and
2 for which there has been no court appearance by the date specified in the citation or,
3 if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee,
4 restitution or forfeiture of at least \$20; and any other debt that is at least \$20,
5 including debt related to property taxes, if the debt has been reduced to a judgment
6 or the municipality or county to which the debt is owed has provided the debtor
7 reasonable notice and an opportunity to be heard with regard to the debt. For
8 purposes of this subsection, a debt owed to an ambulance service operating pursuant
9 to a contract under s. 59.54 (1), 60.565, 61.64, or 62.133 is considered a debt owed to
10 the municipality or county that entered into the contract with the ambulance service,
11 if the debt relates to providing ambulance services to individuals in that
12 municipality or county.

13 SECTION 2. 71.935 (4) of the statutes is renumbered 71.935 (4) (a).

14 SECTION 3. 71.935 (4) (b) of the statutes is created to read:

15 71.935 (4) (b) Within 30 days after the end of each calendar quarter, each
16 municipality and county that has received amounts from the department during that
17 calendar quarter for debts owed to an ambulance service operating pursuant to a
18 contract under s. 59.54 (1), 60.565, 61.64, or 62.133 shall pay the amounts to the
19 ambulance service.

Kreye, Joseph

From: Field, Adam
Sent: Monday, June 03, 2013 11:13 AM
To: Kreye, Joseph
Subject: LRB 2353 - Topic: Private ambulance services; refund offset program

Hi Joe,

We would like to have a few additional small language changes made to LRB 2353/2. Changes are attached and noted in red. Please let me know if you have any follow up questions.

Thanks,
Adam



Adam R. Field
Office of Rep. Dean Kaufert
Wisconsin State Assembly

6-5719

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20 to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, counties and municipalities may also certify to DOR for collection of debts owed to an emergency ambulance service operating pursuant to a contract with operating on behalf of, or in service to, the county or municipality, if the debt relates to providing ambulance ~~services~~ services where requests originate through a governmentally operated 911 call center to individuals in that municipality or county.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 SECTION 1. 71.935 (1) (a) of the statutes is amended to read:

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2 for which there has been no court appearance by the date specified in the citation or,
3 if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee,
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5 including debt related to property taxes, if the debt has been reduced to a judgment
6 or the municipality or county to which the debt is owed has provided the debtor
7 reasonable notice and an opportunity to be heard with regard to the debt. For
8 purposes of this subsection, a debt owed to an ambulance service operating-operating
9 on behalf of, or in service to, or in pursuant
10 to a contract under s. 59.54 (1), 60.565, 61.64, or 62.133 is considered a debt owed to
11 the municipality or county that entered into the contract with the ambulance service,
12 if the debt relates to ambulance services where requests originate through a
13 governmentally operated 911 call center providing ambulance services to to
14 individuals in that
15 municipality or county.

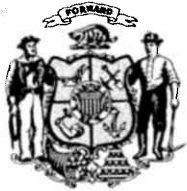
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13 SECTION 2. 71.935 (4) of the statutes is renumbered 71.935 (4) (a).

14 SECTION 3. 71.935 (4) (b) of the statutes is created to read:

15 71.935 (4) (b) Within 30 days after the end of each calendar quarter, each
16 municipality and county that has received amounts from the department during that
17 calendar quarter for debts owed to an ambulance service operating pursuant to a
18 contract under s. 59.54 (1), 60.565, 61.64, or 62.133 shall pay the amounts to the
19 ambulance service.

20 (END)



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-2353/2

JK:jld:jm

Ruk

2013 BILL

is added 6-5-13

due Friday 6-7

Reger

4

1

AN ACT *to renumber* 71.935 (4); *to amend* 71.935 (1) (a); and *to create* 71.935

2

(4) (b) of the statutes; **relating to:** setoffs against tax refunds for debts related

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Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20 to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, counties and municipalities may also certify to DOR for collection debts owed to an ambulance service operating pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4

SECTION 1. 71.935 (1) (a) of the statutes is amended to read:

BILL

on behalf of or in service to a municipality or country, or ← **Score**

1 71.935 (1) (a) "Debt" means a parking citation of at least \$20 that is unpaid and
2 for which there has been no court appearance by the date specified in the citation or,
3 if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee,
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9 to a contract under s. 59.54 (1), 60.565, 61.64, or 62.133 is considered a debt owed to

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12 municipality or county.

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15 71.935 (4) (b) Within 30 days after the end of each calendar quarter, each
16 municipality and county that has received amounts from the department during that
17 calendar quarter for debts owed to an ambulance service operating pursuant to a
18 contract under s. 59.54 (1), 60.565, 61.64, or 62.133 shall pay the amounts to the
19 ambulance service.

20 (END)

*with a municipality ✓
or county*

*as a result of responding
to requests that originate
from a government-operated
911 call center ↑*

Parisi, Lori

From: Field, Adam
Sent: Thursday, August 08, 2013 4:19 PM
To: LRB.Legal
Subject: Draft Review: LRB -2353/3 Topic: Private ambulance services; refund offset program

Please Jacket LRB -2353/3 for the ASSEMBLY.